

<b>Unit Title:</b>	Applying own employer's approaches to and methodologies for tax work
<b>OCR unit number:</b>	23
<b>Credit value:</b>	14
<b>Level:</b>	5
<b>Guided learning hours:</b>	130
<b>Unit reference number:</b>	L/504/1279

## Unit aim and purpose

By completing this unit the learner will understand own employer's approaches and methodologies in respect of tax work and be able to apply them in an appropriate manner to own areas of work

Learning Outcomes	Assessment Criteria
<p><b>The Learner will:</b></p> <p>1 Understand own employer's approaches to and methodologies for tax work</p>	<p><b>The Learner can:</b></p> <p>1.1 Explain own employer's approaches to and methodologies for tax work</p> <p>1.2 Explain the importance of consistency in approaches and methodologies when carrying out tax work</p> <p>1.3 Explain own employer's risk management approaches</p> <p>1.4 Explain the importance of risk management when carrying out tax work</p> <p>1.5 Explain how tax work fits into a client's wider commercial position</p>
<p>2 Be able to employ relevant information, as determined by own employer, to inform tax work for clients</p>	<p>2.1 Explain the circumstances and ways in which to access key tax information sources within the employment situation</p> <p>2.2 Use own employer's systems and sources to access information to inform tax work for clients</p>
<p>3 Be able to create tax computations and tax returns for clients in line with own employer's tax approach and methodology</p>	<p>3.1 Create tax computations and tax returns in line with own employer's tax approach and methodology</p> <p>3.2 Apply UK tax legislation and other sources of research to clarify technical positions for a tax computation and tax return</p> <p>3.3 Assess whether losses or deductions can be applied, in line with own employer's tax approach and methodology</p> <p>3.4 Explain when it is appropriate to liaise and co-ordinate with HMRC specialists and other agencies in relation to tax computations and returns</p>

Learning Outcomes	Assessment Criteria
4 Be able to contribute to preparing tax advice for clients in line with own employer's tax approach and methodology	4.1 Support team members, as necessary, when working on projects to provide tax advice in line with own employer's tax approach and methodology 4.2 Apply UK tax legislation and other sources of research to clarify technical positions for a tax advice project 4.3 Prepare preliminary conclusions and recommendations for discussion with team members in line with own employer's tax approach and methodology 4.4 Collaborate with team members in the preparation of reports or letters of advice in line with own employer's tax approach and methodology

## Assessment

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This unit is internally assessed by the centre and externally moderated by OCR.

## Evidence requirements

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Candidates must produce evidence that meets all of the Assessment Criteria.

It is not necessary for candidates to meet all the criteria every time they carry out an activity, but **it is necessary that all candidates produce evidence to demonstrate they have met all assessment criteria.** There must be sufficient evidence for centre assessors to be able to confirm that the candidate is competent in their working environment.

## Additional information

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For further information regarding administration for this qualification, please refer to the OCR document '*Admin Guide: Vocational Qualifications*' (A850) on the OCR website [www.ocr.org.uk](http://www.ocr.org.uk).